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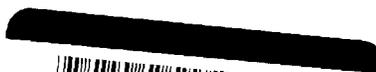
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New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

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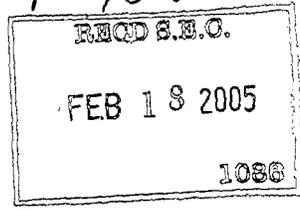


February 18, 2005



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1-9550-2B



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, BEVERLY ENTERPRISES, INC., Preferred Share Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 18, 2005.

Sincerely,

PROCESSED

FEB 23 2005

THOMSON
FINANCIAL

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